

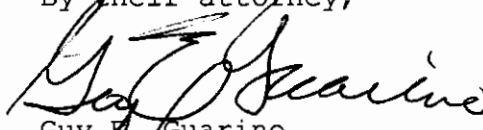
UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS  
C.A. NO. 04-10368 ~~MBB~~ MBS

BLACKSMITH INVESTMENTS, LLC. )  
Plaintiff, )  
Vs. )  
OCEAN STEEL & CONSTRUCTION, LTD. )  
And YORK STEEL, INC. )  
Defendants,)

ACCEPTANCE OF  
OFFER OF JUDGMENT

Pursuant to Federal Rule Civil Procedure 68 Plaintiff  
Blacksmith Investments, LLC accepts Defendant Ocean Steel &  
Construction, Ltd. Offer of Judgment in the amount of one hundred  
twenty-five thousand dollars (\$125,000.00), intended to resolve  
this case in its entirety.


BLACKSMITH INVESTMENTS, LLC.  
By their attorney,

  
Guy E. Guarino  
BBO NO. 213960  
72 Country Club Way  
Ipswich, MA 01938  
(978) 356-7500

CERTIFICATE OF SERVICE

IO, Guy E. Guarino, Attorney for Blacksmith Investments,  
LLC, certify that I have this date caused to be mailed, postage  
prepaid, a copy of Plaintiff's Acceptance of Offer of Judgment,  
and by Facsimile on December 19, 2005 the same to, Paul F. Lynch,  
Esquire c/o Carolan & Greeley, 65 Franklin Street, fifth Floor,  
Boston, MA 02110-1303

December 20, 2005

  
Guy E. Guarino